



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PLEASANT PRAIRIE WATER UTILITY

Principal Office: 9915 39TH AVENUE
P.O. BOX 905
PLEASANT PRAIRIE, WI 53158-0905

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLEASANT PRAIRIE WATER UTILITY**Utility Address:** 9915 39TH AVENUE

P.O. BOX 905

PLEASANT PRAIRIE, WI 53158-0905

When was utility organized? 2/6/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KATHLEEN M GOESSL CPA**Title:** FINANCE DIRECTOR**Office Address:**

9915 39TH AVENUE

P.O. BOX 905

PLEASANT PRAIRIE, WI 53158-0905

Telephone: (414) 694 - 1400 EXT 130**Fax Number:** (414) 694 - 4734**E-mail Address:** GOESSLKM@CO.KENOSHA.WI.US

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CHARLES P CEDERGREN CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT 256**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/25/1998**Period covered by most recent audit:** JANUARY 1, 1997 - DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R POLLOCOFF**Title:** VILLAGE ADMINISTRATOR**Office Address:**

9915 39TH AVENUE

P.O. BOX 905

PLEASANT PRAIRIE, WI 53158-0905

Telephone: (414) 694 - 1400 EXT 171**Fax Number:** (414) 694 - 4734**E-mail Address:**

Name of utility commission/committee: VILLAGE OF PLEASANT PRAIRIE BOARD

Names of members of utility commission/committee:

MR EDWARD KAUFFMAN, VILLAGE TRUSTEE

MR ESTEBAN R KUMORKIEWICZ, VILLAGE TRUSTEE

MR MICHAEL J SERPE, VILLAGE TRUSTEE

MR JOHN P STEINBRINK, VILLAGE PRESIDENT

MR PAUL W THIELE, JR, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,384,137	941,674	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	893,725	815,175	2
Depreciation Expense (403)	306,270	296,818	3
Amortization Expense (404-407)	0		4
Taxes (408)	360,724	352,686	5
Total Operating Expenses	1,560,719	1,464,679	
Net Operating Income	(176,582)	(523,005)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(176,582)	(523,005)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	124,806	26,803	10
Miscellaneous Nonoperating Income (421)	10,343		11
Total Other Income	135,149	26,803	
Total Income	(41,433)	(496,202)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(41,433)	(496,202)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	306,189	13,232	14
Amortization of Debt Discount and Expense (428)	17,376	12,853	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	166,220	199,571	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	3,628		19
Total Interest Charges	486,157	225,656	
Net Income	(527,590)	(721,858)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(3,566,700)	(2,784,128)	20
Balance Transferred from Income (433)	(527,590)	(721,858)	21
Miscellaneous Credits to Surplus (434)	0	(60,714)	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	(4,094,290)	(3,566,700)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Special Assessments	61,402	5
Interest on Investments	63,404	6
Total (Acct. 419):	124,806	
Miscellaneous Nonoperating Income (421):		
Insurance Reimbursement for damage done to our booster station	6,993	7
Write off of unreconciliated accounts receivable balance	3,350	8
Total (Acct. 421):	10,343	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,384,137	0	0	0	1,384,137	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,384,137	0	0	0	1,384,137	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	117,058		117,058	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	78,973		78,973	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	196,031	0	196,031	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	20,955,188	19,713,709	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,116,142	1,823,563	2
Net Utility Plant	18,839,046	17,890,146	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	1,529,945	1,422,819	6
Special Funds (125)	0		7
Total Other Property and Investments	1,529,945	1,422,819	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,024,286	0	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	132,874	59,001	11
Other Accounts Receivable (143)	166,771	115,184	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	13,164	13,934	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,337,095	188,119	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	91,371	63,901	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	91,371	63,901	
Total Assets and Other Debits	21,797,457	19,564,985	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	7,518,100	7,518,100	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(4,094,290)	(3,566,700)	23
Total Proprietary Capital	3,423,810	3,951,400	
LONG-TERM DEBT			
Bonds (221)	1,973,912	160,206	24
Advances from Municipality (223)	3,767,013	3,357,353	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	5,740,925	3,517,559	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	214,793	27
Accounts Payable (232)	119,945	164,854	28
Payables to Municipality (233)	1,337,410	1,337,410	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	245,583	16,855	32
Other Current and Accrued Liabilities (238)	15,443	17,396	33
Total Current and Accrued Liabilities	1,718,381	1,751,308	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	465,835	468,540	35
Other Deferred Credits (253)	0		36
Total Deferred Credits	465,835	468,540	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,448,506	9,876,178	41
Total Liabilities and Other Credits	21,797,457	19,564,985	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	20,891,081	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	64,107				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	20,955,188	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,116,142	0	0	0	10
Total Accumulated Provision	2,116,142	0	0	0	
Net Utility Plant	18,839,046	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,823,563				1,823,563	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	306,270				306,270	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Construction Crew Projects	9,826				9,826	9
Salvage	62				62	10
Other credits (specify):						11
					0	12
Total credits	316,158	0	0	0	316,158	13
Debits during year						14
Book cost of plant retired	16,129				16,129	15
Cost of removal	7,450				7,450	16
Other debits (specify):						17
					0	18
Total debits	23,579	0	0	0	23,579	19
Balance End of Year	2,116,142	0	0	0	2,116,142	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,164	13,934	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	13,164	13,934	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,110,000 REVENUE BANS (\$518,925 - WATER)	3,227	181	3,227	1
\$2,330,000 REVENUE BANS (\$1,281,940 - WATER)	5,464	181	21,856	2
\$2,445,000 G.O. NOTES (\$409,659.75 - WATER)	277	181	10,796	3
\$6,095,000 G.O. NOTES (\$2,222,000 - WATER)	4,658	181	37,262	4
\$6,7350,000 G.O. NOTES (\$109,042.57 - WATER)	565	181	1,695	5
\$6,900,000 G.O. NOTES (\$1,290,978 - WATER)	2,869	181	14,344	6
G.O. REFUNDING BONDS	317	181	2,191	7
Total			91,371	
Unamortized premium on debt (251)				
				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	7,518,100	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>7,518,100</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. REFUNDING BOND - \$5M	04/01/1991	12/01/2004	6.00%	160,206	1
BOND ANTICIPATION NOTES - \$2.33 M	01/27/1997	12/01/2001	5.00%	1,294,781	2
BOND ANTICIPATION NOTES - \$1.1 M	01/27/1997	08/01/1998	4.00%	518,925	3
Total Bonds (Account 221):				1,973,912	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. PROMISSORY NOTE - \$2.445 M	01/27/1997	10/01/2007	4.00%	358,682	1
G.O. PROMISSORY NOTE - \$6.095 M	03/01/1996	12/01/2005	4.00%	2,167,310	2
G.O. PROMISSORY NOTE - \$6.735 M	12/15/1995	12/01/2000	4.00%	105,435	3
G.O. PROMISSORY NOTE - \$6.9M	06/01/1993	12/01/2002	4.00%	1,066,458	4
G.O. PROMISSORY NOTE - \$90,750	07/06/1989	07/06/1999	7.00%	18,150	5
G.O. PROMISSORY NOTE - \$2.43 M	10/01/1997	10/01/2007	5.00%	50,978	6
Total for Account 223				<u>3,767,013</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
5.0M G.O. BOND DUE 12/1/2004	1,039	12,165	12,263	941	1
Subtotal	1,039	12,165	12,263	941	
Advances from Municipality (223)					
\$86,900 G.O. NOTE DUE 4/9/97	386	144	530	0	2
\$275,000 G.O. NOTE DUE 6/12/97	1,036	848	1,884	0	3
\$90,750 G.O. NOTE DUE 7/6/99	916	1,572	1,877	611	4
\$6.9 M G.O. NOTE DUE 12/1/2002	4,684	55,022	55,307	4,399	5
\$6.735M G.O. NOTE DUE 12/01/2000	399	4,701	4,705	395	6
\$6.095M G.O. NOTE DUE 12/01/2005	8,395	98,988	99,115	8,268	7
\$2.445M G.O. NOTES DUE 10/01/2007		4,945	0	4,945	8
Subtotal	15,816	166,220	163,418	18,618	
Other Long-Term Debt (224)					
\$1.1M BANS DUE 8/1/98	0	21,840	0	21,840	9
\$2.33M BANS DUE 12/01/2001	0	61,129	0	61,129	10
INTERFUND PAYABLE	0	211,055	68,000	143,055	11
Subtotal	0	294,024	68,000	226,024	
Notes Payable (231)					
NONE				0	12
Subtotal	0	0	0	0	
Total	16,855	472,409	243,681	245,583	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,876,178					9,876,178	1
Add credits during year:							
For Services	180,231					180,231	2
For Mains	635,541					635,541	3
Other (specify):							
Hydrants	4,872					4,872	4
Deduct charges (specify):							
Services (Write Off)	4,270					4,270	5
Mains (Write Off)	244,046					244,046	6
Balance End of Year	10,448,506	0	0	0	0	10,448,506	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	1,529,945	2
Total (Acct. 124):	1,529,945	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	132,874	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	132,874	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Accounts Receivable - Water	11,018	11
Tax Roll Receivable	155,753	12
Total (Acct. 143):	166,771	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
Long term interfund payable to Sewer	1,337,410	17
Total (Acct. 233):	1,337,410	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	20,182,707	0	0	0	20,182,707	1
Materials and Supplies	13,549	0	0	0	13,549	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,969,852	0	0	0	1,969,852	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,162,342	0	0	0	10,162,342	6
Other (specify):					0	7
Average Net Rate Base	8,064,062	0	0	0	8,064,062	
Net Operating Income	(176,582)	0	0	0	(176,582)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.19%	N/A	N/A	N/A	-2.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	7,518,100	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(3,830,495)	3
Other (Specify):		4
Total Average Proprietary Capital	3,687,605	
Net Income		
Net Income	(527,590)	5
Percent Return on Proprietary Capital	-14.31%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Contribution in Aid of Construction - 74th ST / PDQ Water, Country Corner Water----
Village Construction Projects - 100th Street (Post Office) Water, 86th Street (45th Ave)
Water, 7th Ave / 91st Street Water and 4" water services at ballfield ---- Village Contractor
Projects - ML Water - Phase II and Carol Beach Unit 6 Water

4. Estimated changes in revenues due to rate changes.

Residential volume - \$125,486 increase, Residential meter charges - \$39,302 increase
Commercial volume - \$ 29,720 increase, Commercial meter charges - \$ 7,392 increase
Industrial volume - \$138,473 increase, Industrial meter charges - \$31,144 increase
Public Authority volume-\$5,010 increase, Public Authority meter charges-\$3,626 increase
Public Fire Protection- \$85,126 increase and Private Fire Protection - \$28,669 decrease

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Water rate increase - order dated May 8, 1997, in Docket 4730-WR-100 have been
adopted by the utility effective for service beginning May 19, 1997.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,376,148	1
Total Sales of Water	1,376,148	
Other Operating Revenues		
Forfeited Discounts (470)	7,989	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,989	
Total Operating Revenues	1,384,137	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	485,272	8
Pumping Expenses (620-625)	7,742	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	97,361	11
Customer Accounts Expenses (901-904)	7,868	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	295,482	14
Total Operation and Maintenance Expenses	893,725	
Other Operating Expenses		
Depreciation Expense (403)	306,270	15
Amortization Expense (404-407)		16
Taxes (408)	360,724	17
Total Other Operating Expenses	666,994	
Total Operating Expenses	1,560,719	
NET OPERATING INCOME	(176,582)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	11	181	474	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	181	474	
Metered Sales to General Customers (461)				
Residential	1,816	140,212	512,735	4
Commercial	37	37,820	94,976	5
Industrial	64	174,577	360,195	6
Total Metered Sales to General Customers (461)	1,917	352,609	967,906	
Private Fire Protection Service (462)	47		48,651	7
Public Fire Protection Service (463)	2,135		338,480	8
Other Sales to Public Authorities (464)	20	5,603	20,637	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,130	358,393	1,376,148	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	338,480	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	338,480	
Forfeited Discounts (470):		
Customer late payment charges	7,989	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,989	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	485,272	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	485,272	
PUMPING EXPENSES		
Operation Labor (620)	7,194	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	0	7
Operation Supplies and Expenses (623)	431	8
Maintenance of Pumping Plant (625)	117	9
Total Pumping Expenses	7,742	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	54,869	14
Operation Supplies and Expenses (641)	30,162	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,772	16
Maintenance of Mains (651)	659	17
Maintenance of Services (652)	0	18
Maintenance of Meters (653)	2,055	19
Maintenance of Hydrants (654)	862	20
Maintenance of Other Plant (655)	982	21
Total Transmission and Distribution Expenses	97,361	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,545	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	323	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	<u>7,868</u>	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	48,800	27
Office Supplies and Expenses (921)	23,475	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	77,287	30
Property Insurance (924)	15,413	31
Injuries and Damages (925)	11,237	32
Employee Pensions and Benefits (926)	28,761	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	86,063	35
Transportation Expenses (933)	4,446	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	<u>295,482</u>	
Total Operation and Maintenance Expenses	<u><u>893,725</u></u>	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		350,518	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		350,518	
Social Security		8,704	3
PSC Remainder Assessment		1,502	4
Other (specify): NONE			5
Total tax expense		360,724	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214941				3
County tax rate	mills		5.404638				4
Local tax rate	mills		4.999446				5
School tax rate	mills		11.250563				6
Voc. school tax rate	mills		1.682620				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.552208				10
Less: state credit	mills		1.553023				11
Net tax rate	mills		21.999185				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.999446				14
Combined School Tax Rate	mills		12.933183				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.932629				17
Total Tax Rate	mills		23.552208				18
Ratio of Local and School Tax to Total	dec.		0.761399				19
Total tax net of state credit	mills		21.999185				20
Net Local and School Tax Rate	mills		16.750159				21
Utility Plant, Jan. 1	\$	19,713,710	19,713,710				22
Materials & Supplies	\$	13,934	13,934				23
Subtotal	\$	19,727,644	19,727,644				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	19,727,644	19,727,644				26
Assessment Ratio	dec.		0.931183				27
Assessed Value	\$	18,370,047	18,370,047				28
Net Local & School Rate	mills		16.750159				29
Tax Equiv. Computed for Current Year	\$	307,701	307,701				30
Tax Equivalent per 1994 PSC Report	\$	350,518					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	350,518					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,615		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	145,552		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	37,895	22,349	10
Other Water Source Plant (317)			11
Total Source of Supply Plant	187,062	22,349	
PUMPING PLANT			
Land and Land Rights (320)	9,628		12
Structures and Improvements (321)	17,638		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	161,978		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	189,244	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,989		23
Total Water Treatment Plant	2,989	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	138,249		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,615	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			145,552	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	10,000		50,244	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	10,000	0	199,411	
PUMPING PLANT				
Land and Land Rights (320)			9,628	12
Structures and Improvements (321)			17,638	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			161,978	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	189,244	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	2,989		0	23
Total Water Treatment Plant	2,989	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			138,249	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,845,206		26
Transmission and Distribution Mains (343)	11,573,304	1,035,925	27
Fire Mains (344)			28
Services (345)	1,579,407	214,601	29
Meters (346)	266,164	16,981	30
Hydrants (348)	1,212,653	64,670	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	18,614,983	1,332,177	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	300,000		34
Office Furniture and Equipment (391)	6,364	6,478	35
Computer Equipment (391.1)	6,331	7,483	36
Transportation Equipment (392)	22,536	9,294	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	97,487		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	47,338	55,095	44
Other Tangible Property (399)			45
Total General Plant	480,056	78,350	
Total utility plant in service directly assignable	19,474,334	1,432,876	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	19,474,334	1,432,876	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			3,845,206	26
Transmission and Distribution Mains (343)			12,609,229	27
Fire Mains (344)			0	28
Services (345)			1,794,008	29
Meters (346)	640		282,505	30
Hydrants (348)			1,277,323	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	640	0	19,946,520	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			300,000	34
Office Furniture and Equipment (391)			12,842	35
Computer Equipment (391.1)			13,814	36
Transportation Equipment (392)	2,500		29,330	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			97,487	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			102,433	44
Other Tangible Property (399)			0	45
Total General Plant	2,500	0	555,906	
Total utility plant in service directly assignable	16,129	0	20,891,081	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	16,129	0	20,891,081	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	44,353			44,353	1
February	37,390			37,390	2
March	42,610			42,610	3
April	39,768			39,768	4
May	42,083			42,083	5
June	44,290			44,290	6
July	45,849			45,849	7
August	36,566			36,566	8
September	42,255			42,255	9
October	36,775			36,775	10
November	34,613			34,613	11
December	32,821			32,821	12
Total for year	479,373	0	0	479,373	
Less: Measured or estimated water used in main flushing and water treatment during year				1,490	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				477,883	16
Less: Water sold				358,393	17
Losses and unaccounted for				119,490	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
A system valve was not shut between Kenosha Water Utility and Pleasant Prairie Water Utility. The water pressure in our system is higher and we were back flowing (giving back) water to Kenosha Water Utility System.					
Maximum gallons pumped by all methods in any one day during reporting year				1,519	21
Date of maximum: 6/19/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				301	24
Date of minimum: 11/23/1997					25
Total KWH used for pumping for the year				234,720	26
If water is purchased:Vendor Name: Kenosha Water Utility					27
Point of Delivery: Nine individually metered locations					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 9000 WILMOT ROAD	#1	1,644	14	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	LADISH			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1971			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	800			8
Pump Motor or Standby Engine Mfr	WESTGHS			9 10
Year Installed	1971			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1 - LADISH	TANK #2 - TIMBER RIDGE	TANK #5 - I-94	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1970	1977	1990	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	135	129	125	10
Total capacity in gallons	500,000	200,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #6 - LAKEVIEW	TANK #7 - HWY 165		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1992	1995		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	25	125		10
Total capacity in gallons	5,000,000	750,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	26,500				26,500
M	D	1.250	2,050				2,050
M	D	1.500	600				600
M	D	2.000	2,561				2,561
M	D	3.000	2,600				2,600
M	D	6.000	10,923	60			10,983
P	D	6.000	2,039	0			2,039
M	D	8.000	20,823	662			21,485
P	D	8.000	45,671	7,497			53,168
M	D	10.000	18				18
P	D	10.000	400				400
M	D	12.000	41,809				41,809
P	D	12.000	71,521	2,304			73,825
M	T	16.000	26,975				26,975
P	T	16.000	66,195				66,195
M	T	20.000	4,577				4,577
P	T	20.000	705				705
M	T	24.000	0	8,847			8,847
P	S	24.000	635				635
Total Within Municipality			326,602	19,370	0	0	345,972
Total Utility			326,602	19,370	0	0	345,972

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	236				236		1
M	1.000	1,695	165			1,860		2
M	1.500	49	2			51		3
M	2.000	14	2			16		4
M	3.000	3				3		5
M	4.000	3	2			5		6
M	6.000		1			1		7
P	8.000	6				6		8
M	8.000	10	1			11		9
M	12.000	1				1		10
Total Utility		2,017	173	0	0	2,190	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,398	25	32		1,391	50	1
0.750	411	136			547	12	2
1.000	7	4			11		3
1.500	22	4			26	0	4
2.000	47	6			53	0	5
3.000	9	2			11		6
4.000	7	3			10		7
6.000	1				1	1	8
Total:	1,902	180	32	0	2,050	63	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,345	13	0	8		25	1,391	1
0.750	527	2	2	1		15	547	2
1.000	1	4	5	1		0	11	3
1.500	0	6	14	4		2	26	4
2.000	0	6	38	7		2	53	5
3.000		4	6	1			11	6
4.000		1	9				10	7
6.000			1				1	8
Total:	1,873	36	75	22	0	44	2,050	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	747	31			778	2
Total Fire Hydrants	747	31	0	0	778	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	630
Number of distribution system valves end of year:	759
Number of distribution valves operated during year:	240

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

921 - Office Supplies and Expenses

Lease expense for space at Village Hall \$17,000, new in 1997

923 - Outside Services Employed

Leak Detection Service \$9,700 in 1997 offset by reduction in 1997 of attorney fees for Bristol annexation litigation (\$27,965) and accounting and auditing fees for water rate increase preparation (16,096)

925 - Injuries and damages

Special Assessment law suit settlement in 1997 (\$11,237)

930 - Miscellaneous General Expenses

Transfer out to General Fund for the difference in public fire protection calculations using new rates (5/19/97) vs old rates

Water Utility Plant in Service (Page W-08)

Additions

Supply Mains (316) - 7th Ave / 91st Street Metering Pit

Projects	Acct 343	Acct 345	Acct 348
7th Ave / 91st Street -	\$650,933	\$ 13,410	\$10,430
Carol Beach Unit 6 -	\$255,258	\$135,061	\$35,580
ML Water - Phase II -	\$ 52,971	\$ 34,962	\$ 7,910
74th St / PDQ Water -	\$ 27,191	\$ 6,528	\$ 4,872
100th St (Post Office)-	\$ 25,843	\$ 2,557	\$ 4,146
86th St (45th Ave) -	\$ 20,729	\$ 5,701	\$ 1,423
Country Corner Water -	\$ 0	\$ 7,603	
4" Water at Ballfield -	\$ 0	\$ 6,028	
Other	\$ 2,999	\$ 2,751	\$ 309

Meters (346) - Routine meter additions

Misc Equip (398) - 1992 Link Belt Excavator \$40,250

Trench Boxes \$11,200

Other \$ 3,645

Water Mains (Page W-15)

Additions were financed with G.O. notes, Bond Anticipation notes, special assessments or / and contribution in aid of construction.

The basis of the special assessment is actual cost per front footage.

Water Services (Page W-16)

Utility owned services not in use at end of year is not currently being tracked by the utility.

Additions were financed G.O. Bonds, bond Anticipation notes, special assessments, and / or contribution in aid of construction.

Assessment based on average actual cost of all services installed on project Developer installed services are recorded at cost plus 20% for engineering, administration and overhead. The following was recorded under this method:

Country Corner Water \$7,603 - (6) 1" Services

74th St / PDQ Water \$6,528 - (2) 2" Services